directly by Government has been given up for one in favour of cultivation by lessees. It is hoped that this revised system would bring in more food to the people as there is the incentive of personal gain to induce the lessees for hard work to get as much as possible out of the leased lands. The fall in imports in 1943-1944 is expected to reduce our share of the actual dues under Customs by Rs. 4·14 lakhs as compared with the Revised estimate of Rs. 30·84 lakhs. Smaller supplies of timber and fuel are likewise expected to bring in less revenue under Forests and Tramway which expects a fall of Rs. 3·90 lakhs from the Revised estimate of Rs. 22·66 lakhs. The variations under other heads are not important enough to require repetition here and I therefore pass on to disbursements.

DISBURSEMENTS

As compared with the Revised estimate of Rs. 190·83 lakhs and the Budget estimate of Rs. 166·88 lakhs for the current year we have budgetted for a programme of expenditure of Rs. 202·09 lakhs which exceeds the Revised estimate and Budget estimate of the current year by Rs. 11·26 lakhs and Rs. 35·21 lakhs respectively.

As I have already dealt with the main characteristic features of the estimates of the coming year in my prefatory remarks my task in explaining the estimates or the coming year has been made much easier.

COLLECTION SERVICES

As usual I shall first deal with the revenue services like Land Revenue, Excise, Forests and Tramway, Stamps and Income-tax.

Land Revenue provides only for the routine items and the only distinctive features are provisions for giving account training to four clerks, advance survey training for a candidate under the Madras Survey department and lump provision of Rs. 5000 for opening a Survey school. A sum of over Rs. 12,300 has been made in 1120 for various improvements to Fishing industry of which the more important are the opening of a new fishcuring yard and that of Rs. 4,200 to give training to our fishermen in improved methods of fishing. There is also provision for the extraction of oil from sharks.

The *Excise* budget for 1120 records numerous changes. The enormous growth in the activities of the department on account of the war has necessitated the opening of a new circle with the necessary staff. Within the last 2 years 5 taluk inspectors and about 150 peons have been appointed and 67 frontier posts have been opened all for the important work of prevention of export of food stuffs and other essential articles with a view to successfully tackle the problem of conserving the resources of the State in this crisis. Some additional ministerial staff are also proposed in addition to the appointment of a Personal Assistant to the Excise Commissioner. The experiments conducted at Malipuram in Salt Manufacture have been generally successful and it hss been decided to continue the experiments for one year more and a provision of Rs. 0·44 lakh has been made for the purpose.

The other heads except perhaps Income-tax have no special features worthy of mention. The more extensive and intensive operations of the Income-tax department which have raised the revenue from this source to an enviable extent has necessitated the appointment of an additional Income-tax Inspector on Rs. 100—150 and three Assistant Examiners of account on Rs. 60—100 for the coming year.

LAW AND ORDER SERVICES

Let me now pass on to the Law and Order services—Law and Justice, Jails, Police and Military. With the gradual subsidence of the stormy unrest in British India more or less normal conditions are now prevailing in the State. However the necessary precautionary measures have to be continued in these times to keep a careful watch on the situation till the war is over and hence the large temporary Police force has been continued. The expenditure under this head has been steadily mounting up. In 1117 it was only Rs. 2·34 lakhs and last year it came up to Rs. 3·09 lakhs. The Revised estimate anticipates Rs. 4·10 lakhs while the Budget estimate for 1120 is fixed at Rs. 4·89 lakhs. This steady increase has been brought about by the extra cost of a reorganisation of the Police force, the entertainment of a large temporary force, the extra cost on enhanced dearness allowance and other special allowances to the Police force. Another new feature of the Police budget is the provision of Rs. 5,000 for getting two candidates trained as Sergeants. The large increase of Rs. 2·23 lakhs under Military as compared with the Revised estimate of Rs. 4·52 lakhs is mainly due to the further development in the organisation of the State Forces whose full development is only nearing completion.

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